

REQUEST FOR PROPOSAL

AUDIT SERVICES

Our organization is accepting proposals from CPA firms to provide audit services for our organization for the fiscal year ending September 30, 2024. We invite your firm to submit a proposal to us by July 2, 2024 for consideration by the Board of Directors. A brief description of our organization, the services needed, and other pertinent information follows:

Overview, Inc. is a 501(c)3 non-profit community action agency. We administer federal, state and local grants. We are required by these grants to be audited each fiscal year.

Below are the specifications for the services desired:

- Audit of the financial statements of Overview, Inc. which comprise the statement(s) of financial position as of September 30, 2024, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. Also, the following supplementary information will be provided as part of the financial statements.
 - 1) Schedule of expenditures of federal awards.
 - 2) Statement of the auditor's proposed financial settlement
 - 3) Schedule of functional expenses
 - 4) Schedules of grant revenue and expenditures
- Preparation of the organization's federal and state information returns for the year ended September 30, 2024.

We are requesting that the audits be completed by December 31, 2024 and presented to the Board of Directors at the January 2025 Board Meeting following the September 30, 2024 fiscal year end. Further, we are requesting that the tax filings for the organization be completed without requesting an extension.

Your proposal is expected to cover the following services:

1. Annual audit of the financial statements

Audit Objectives

The objective of the audit is the expression of an opinion about whether our financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

The audit must be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and must include tests of accounting records, a determination of major program(s) in accordance with OMS Circular A-133, and other procedures considered necessary.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, the successful bidder will perform tests of Overview, Inc.'s compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements.

At the conclusion of the engagement, the successful bidder will complete the appropriate sections of the Data Collection Form that summarizes our audit findings.

Key Personnel

Following are key contacts for information you may seek in preparing your proposal:

Wanda Addeo, Executive Director
Overview, Inc.
P.O. Box 693
Milledgeville, GA 31059-0693
478-453-4111

Your Response to This Request for Proposal

In responding to this request, we request the following information:

1. Detail your firm's experience in providing audit and tax services to companies in the not-for-profit sector.
2. Discuss the firm's independence with respect to the Organization.
3. Discuss commitments you will make to staff continuity, including your staff turnover experience in the last three years.
4. Identify the partner, manager, and in-charge accountant who will be assigned to our job if you are successful in your bid, and provide biographies. Indicate any complaints against them that have been leveled by the state board of accountancy or other regulatory authority. Indicate corrective actions taken by the firm with respect to these individuals.
5. Describe how your firm will approach the audit, including use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Discuss the firm's use of technology in the audit. Discuss the communication process used by the firm to discuss issues with the management and Board of Directors.
6. Set forth your fee proposal for the fiscal year ending September 30, 2021 audit, with whatever guarantees can be given regarding increases in future years. Provide your proposed fee for the required tax preparation.
7. Furnish standard billing rates for classes of professional personnel for each of the last three years.
8. Provide the names and contact information for other, similarly sized clients of the partner and manager that will be assigned to our organization for reference purposes.
9. Describe how and why your firm is different from other firms being considered, and why our selection of your firm as our independent accountant is the best decision we could make.
10. Include a copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments.

The term of this award is three years. The first term will be for fiscal year ending September 30, 2024. The award will include audits for two additional consecutive years (FY ending 9/30/25 and FY ending 9/30/26).

All bids are due to the address below **NO LATER THAN July 2, 2024**. Any bid received after this date will not be considered.

Please submit bids electronically to:

waddeo@overviewinc.com